

## ABSTRACT OF THE DISCLOSURE

A laminated substrate is formed by laminating a device formation layer made of single crystalline semiconductor on a supporting substrate made of single crystalline semiconductor via an insulating layer with making one direction of a crystallographic axis of the device formation layer be shifted from a corresponding direction of a crystallographic axis of the supporting substrate. Semiconductor devices are formed in the device formation layer within a plurality of areas divided by scribe lines extending to a direction being parallel to a direction of a crystallographic axis where the supporting substrate is easy to be cleaved. The laminated substrate is split into a plurality of chips by cleaving the supporting substrate along the scribe lines. A semiconductor device can easily be split into chips even if a moving direction of carrier and an extending direction of wiring are shifted from an easy-cleaved direction of a crystallographic axis.